

Introducing FSA's Internal Review Division

“ We Put the Pieces Together”

This fact sheet answers four basic questions about the Internal Review Division (IRD): Who are we? What do we do? When do we do it? How do we do it?

WHO ARE WE?

IRD is the office within FSA's CFO that coordinates FSA's response to GAO/OIG audit work, audit reports, and congressional requests. When Secretary Paige created the Management Improvement Team in April 2001, the focus on audits, specifically FSA's progress toward closing out old audits, grew. Consequently, IRD regularly responds to inquiries from the MIT group regarding FSA's progress toward closing out (i.e., implementing corrective actions) audit recommendations.

We have a staff of seven people, including the director. We bring to our work a variety of job skills and work experience —some staff members are former auditors and others have experience in FSA program administration, policy, and compliance matters.

WHAT DO WE DO?

Our logo sums up what we do. Whether we are responding to the OIG's Work Plan, scheduling a meeting, or responding to a congressional request for program information, there are numerous things that IRD needs to piece together to produce a final, unified response to the OIG, GAO, or Congress.

We Put The Pieces



With your help, we put the pieces together for FSA: we arrange meetings, attend meetings, gather FSA's comments, and put it together to form FSA's official response. Annually, IRD also provides: updates on FSA's portion of ED's Five-Year Financial Management Status Report and Five-Year Plan; comment on the Federal Managers' Financial Integrity Act (FMFIA) report to the President and Congress on material weaknesses in our programs and supporting financial systems' management controls; and, we ensure update to ED's portion of OMB's Single Audit Compliance Supplement (A-133) and comment on OIG updates to its audit guides.

WHEN DO WE DO IT?

Most IRD work has deadlines attached. For example, we have extremely tight deadlines to respond to GAO audit reports—15 calendar days to be exact.

Responses to draft OIG audit reports must be prepared within 30 days of our receipt of the reports. Within 60 calendar days of the date the OIG issues the final report, IRD must submit a corrective action plan that addresses the recommendations. FSA must reach agreement with the OIG on the corrective actions (i.e., the OIG must accept them) within six months of issuance. FSA continually reports on the status of all open corrective actions until they are all completed.

Speak now or forever hold your piece.

There are consequences associated with FSA's failure to respond to audit deadlines. After a final audit report is issued, if FSA fails to reach agreement with the OIG on a corrective action plan within six months of issuance, the OIG will report that the audit is unresolved (i.e., overdue) in its *Semiannual Report to Congress*. If corrective actions are not completed after one year, FSA must explain to Congress when we expect to complete the corrective actions.

If FSA doesn't respond to OIG and GAO draft audit reports by the deadlines, we forfeit our opportunity to correct inaccuracies and influence the final audit report's findings and recommendations. Furthermore, OIG and GAO will publish the final audit report, noting that we didn't comment when given the opportunity to do so. Failure to comment, as most of us know, is viewed as a sign of agreement. Responding to audit reports provides FSA with a valuable opportunity to be an active participant in the audit process, to be proactive instead of reactive to an audit's findings and recommendations. Furthermore, Secretary Paige has made our response and resolution of audits a major goal in the Department's Blueprint for Management Excellence.

The bottom line is, when FSA responds to OIG and GAO audits in a timely, thoughtful manner, we demonstrate our commitment to accountability.

HOW DO WE DO IT?

Let's be frank--IRD cannot put the pieces together without everyone's assistance and cooperation! We need your help to help FSA and ED.

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